SUPREME COURT OF THE UNITED STATES.

No. 566.—October Term, 1935.

Guy T. Helvering, Commissioner of Internal Revenue, Petitioner,
vs.
William B. McIlvaine and John P. Wilson, Jr., Trustees under deed of trust of John P. Wilson.

On Writ of Certiorari to the United States Circuit Court of Appeals for the Seventh Circuit.

[January 6, 1936.]

Mr. Chief Justice Hughes delivered the opinion of the Court.

The question presented in this case is similar to that involved in *United States Trust Company* v. *Commissioner*, No. 169, decided this day. *Ante*, p. —. By amendments under a reserved power, the terms of an original trust created by John P. Wilson, in 1913, were altered with the intention of creating three separate trusts. The Board of Tax Appeals, upon findings supported by evidence, concluded that this purpose was accomplished and hence that there was no deficiency. 29 B. T. A. 304. The Circuit Court of Appeals affirmed the order of the Board. 78 F. (2d) 787. We granted certiorari because of the conflict with the decision of the Circuit Court of Appeals for the Second Circuit, in the case of the *United States Trust Company, supra*, (75 F. (2d) 973) and, for the reasons stated in our opinion in that case, the decree of the Circuit Court of Appeals is affirmed.

Affirmed.

A true copy.

Test:

Clerk, Supreme Court, U. S.